

# GREENWOOD MAINE

*Annual Reports  
of the  
Municipal Officers*

1954



ANNUAL REPORTS  
OF THE  
OFFICERS  
OF THE  
Town of Greenwood  
FOR THE  
YEAR ENDING DEC. 31  
1954

1955  
The Oxford County Citizen  
Bethel, Maine

## TOWN OFFICERS

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### Moderator

HARRY SWIFT

### Clerk

JAMES W. RING

### Selectmen, Assessors and Overseers of the Poor

NESTOR TAMMINEN

LESTER COLE

LELAND DUNHAM

### Treasurer

JAMES W. RING

### School Committee

JOHN TEBBETS

JANET BOWERS

ELSIE HAWKINS

### Superintendent of Schools

DONALD M. CHRISTIE

### Road Commissioner

HERSCHAL COLE—From March 1 to Sept. 6, 1954

NESTOR TAMMINEN—to complete term

### Tax Collector

JASON R. BENNETT

### Constables

JASON R. BENNETT

NESTOR TAMMINEN

### Health Officer

W. H. BOYNTON, M. D.

### Fire Warden

E. LEE MILLS

# REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the Town for the year ending Dec. 31, 1954.

## ASSESSORS' REPORT

List of property, at its just value, in the town of Greenwood, April 1, 1954, made for return to the State Bureau of Taxation, as required by law.

Real Estate, resident	\$232,050 00	
Real Estate, non-resident	168,305 00	
Total Real Estate		\$400,355 00
Personal Estate, resident	\$83,720 00	
Personal Estate, non-resident	7,105 00	
Total, Personal Estate		\$90,825 00
Total Valuation		\$491,180 00
Total value of Land	\$157,685 00	
Total value of Buildings	242,670 00	
		\$400,355 00
Number of Polls taxed	161	
Number of Polls not taxed	33	
Rate of Taxation	.08	

## TAXABLE LIVESTOCK AND POULTRY

32 Horses	\$925 00	
119 Milk Cows	4,915 00	
11 Heifers, over 2 yrs.	365 00	
14 Heifers, 18 mos. to 2 yrs.	475 00	
2 Swine	40 00	
7500 Domestic Fowl, over 50 in number	2,305 00	
Total		\$9,025 00



**EXEMPT LIVESTOCK**

46 Cattle, under 18 months	\$1,125 00
4 Goats	20 00
13 Swine	265 00
908 Domestic Fowl, to 50 in number	855 00

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 Total Amount

\$2,265 00

**ALL OTHER KINDS OF PERSONAL PROPERTY**

Stock in trade	\$11,450 00
1 Portable Mill	250 00
Logs	13,000 00
Lumber	23,000 00
87 Boats	1,235 00
10 Gasoline Pumps	1,125 00
20 Musical Instruments	265 00
183 Radios and Televisions	3,225 00
Furniture (over \$500 in value)	2,325 00
Finished Products in Mills	2,000 00
7 Tractors	1,695 00
Machinery and Equipment	21,855 00
Other Property	375 00
Amount taxable livestock and poultry	9,025 00

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 Total amount Personal Property

\$90,825 00

**INDUSTRIAL AND UTILITY PROPERTY**

Railroad Property	\$2,200 00
Power Co. pole lines	16,000 00
1 Wood Working Mill	41,000 00

Property exempted by reason of age, infirmity or poverty	\$1,400 00
Town Property not used for Municipal purposes	500 00
Property of veterans and others ex- empt by law	3,850 00

**APPROPRIATED AND ASSESSED**

School Maintenance	\$15,900 00
Repairs	2,000 00

## ANNUAL REPORTS

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Health Nurse	25 00
State Aid Road	1,066 00
Winter Roads	4,000 00
Summer Roads and Bridges	4,000 00
Interest	300 00
Town Officers and Miscellaneous	2,500 00
Support of Poor	2,500 00
Memorial Day Observance	40 00
Street Lights	348 00
Aid to Dependent Children	800 00
Cutting Bushes	400 00
Equipment Account	1,000 00
Tractor Note	1,000 00
Tax Note	1,000 00
County Tax	1,715 50
Overlay	1,182 90

Total committed for collection to  
 Jason R. Bennett, Collector, May, 1954      \$39,777 40

## TOWN OFFICERS

Nestor Tamminen	\$406 00
Lester Cole	121 00
Leland Dunham	163 00
James W. Ring	350 00
Jason R. Bennett	495 02
Harry Swift	16 00

\$1,551 02

## MISCELLANEOUS EXPENSES

Maine Municipal Ass'n, dues	\$35 00
Marks Printing House, vote forms	1 73
Mrs. J. Everett Howe, fire equipment	28 98
Nestor Tamminen, postage, tel., typing	23 21
Bethel Citizen, town reports and adv.	163 00
Ray's Art Shop, collector's forms	5 40
W. H. Boynton, M. D., school exams	30 00
James W. Ring, postage and misc.	64 35
Loring, Short & Harmon, assessors' supplies	32 60

## ANNUAL REPORTS

Jason R. Bennett, postage and mise.	92 94	
Cecil Kimball, abatement	3 00	
Conrad Lamb Agency, treas. and coll.		
bonds	35 00	
Emma E. West, R. E. transfers	11 75	
A. M. Chase & Co., collector's forms	18 55	
Mary Tamminen, typing	4 00	
National Bank of Commerce, bank book		
and checks	6 00	
Rumford Drug Store, serum	12 34	
Treasurer of State, audit and water		
exam, etc.	303 69	
Conveyances, Selectmen	71 72	
Shirley Winslow, bear bounty	15 00	
		<hr/>
		\$958 26
Total Town Officers and Misc. Expense		<hr/>
		\$2,509 28
Appropriation 1954	\$2,500 00	
Tax lien costs	44 35	
Viet. License	1 00	
Bank Stock, Tel. and Tel.	63	
Dog tax refund	27 61	
		<hr/>
		\$2,573 59
Total Town Officers and Misc. Expenses		<hr/>
		\$2,509 28
Balance		<hr/>
		\$64 31
Social Security charged to this account		31 02
		<hr/>
		\$33 29

## TOWN HALL ACCOUNT

D. Grover Brooks, supplies	\$2 77	
Central Maine Power Co.	28 14	
Eastern Fire Equip., Inc.	47 64	
Conrad Lamb Agency, ins.	29 83	
Charles Clifford, painting	389 51	
		<hr/>
		\$497 89
Rec. of Dora Ford, Hall rent		15 00
		<hr/>
Balance charged to surplus as per vote of town	\$482 89	



**STREET LIGHTS**

Paid to Central Maine Power Co.	\$348 00
Appropriation	\$348 00

**AID TO DEPENDENT CHILDREN**

Paid to Treasurer of State	\$508 32
Appropriation	\$800 00
Balance	<u>\$291 68</u>

**MEMORIAL DAY OBSERVANCE**

Paid to Jackson-Silver Post, Leland Dunham, Treas.	\$40 00
Appropriation	\$40 00

**CEMETERY TRUST FUNDS**

Cordwell Fund	\$300 00	
Demond Fund	135 00	
Fifield-Cummings Fund	50 00	
Hicks Fund	50 00	
Hicks Maintenance Fund	50 00	
George Richardson Fund	100 00	
	<u></u>	\$685 00
Jan. 1, 1954, Interest balance	\$78 26	
1954 Interest	27 89	
	<u></u>	
Total Interest available		\$106 15
Paid to Nestor Tamminen	\$18 00	
Paid to Mt. Abram Cemetery Club	23 81	
Paid to Mark Mills	17 00	
	<u></u>	\$58 81
Balance		<u>\$47 34</u>

**MINISTERIAL AND SCHOOL FUND**

Principal		\$483 00
Interest balance Jan. 1, 1954	\$112 55	
1954 Interest	19 57	
	<u></u>	
Total Interest available		\$132 12

**SCHOOL NURSE**

Treasurer of State	\$25 00
Appropriation	\$25 00

**INTEREST ACCOUNT**

Appropriation	\$300 00	
Interest on liens	19 92	
Bond interest	25 00	
		<hr/>
		\$344 92
Paid to National Bank of Commerce		186 67
		<hr/>
Balance		\$158 25

**COUNTY TAX**

Assessed	\$1,715 50
Paid Stuart Martin, Treas. of Oxford Co.	\$1,715 50

**BANK LOANS**

Temporary Loan	\$10,000 00
Paid to Nat. Bank of Commerce	\$10,000 00

**Tractor Note**

Appropriation	\$1,000 00
Paid to Nat. Bank of Commerce	\$1,000 00

**Tax Note**

Appropriation	\$1,000 00
Paid to Nat. Bank of Commerce	\$1,000 00

**TOWN POOR ACCOUNTS, 1954**

John Penttila		
National Co-op. Store, Inc.		\$259 90
Case No. 1		
Town of Oxford	\$283 75	
Herbert D. Ferris, D. O.	57 00	
Grace Davis	245 00	
		<hr/>
		\$585 75

## ANNUAL REPORTS

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## Case No. 2

Thomas Nangle, M. D.	\$24 00	
Martha Noyes	299 00	
I. W. Andrews & Son	30 00	
		<hr/>
		\$353 00

## Case No. 3

Thomas Nangle, M. D.	\$4 00	
Martha Noyes	116 23	
Clifford's Rexall Store	6 94	
Main Street Pharmacy	8 88	
		<hr/>
		\$136 05

## Olli Kuittila

Martha Noyes		\$846 03
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## Ruth Cole

Central Maine General Hospital	\$539 72	
Virginia Willis	95 46	
S. S. Greenleaf	328 84	
Herbert Ferris, D. O.	16 00	
		<hr/>
		\$980 02

## Mrs. Zella Smith

C. M. G. Hospital		\$10 00
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## Fay Ruokolainen

Thomas Nangle		\$14 00
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## Lewis Britton, Jr.

National Co-op. Store, Inc.		\$77 34
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## Case No. 4

Valley's Red & White Store		\$88 12
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## Iza Libby

Paid to Mabel Libby		\$80 00
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## Glenwood Newell

Paid to Town of Woodstock		\$218 59
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## Total

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 \$3,648 80

March 1, 1954 Appropriation \$2,500 00

Special Town Meeting Appropriation 750 00

## Total

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 \$3,250 00

## Overdrawn

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 \$398 80

## STATE POOR

Albert Henley	
Valley's Red & White Store	\$28 44
Rec'd from Treasurer of State	\$28 44

## TOWN DUMP

Men	\$109 46	
Truck	12 60	
Social Security	2 44	
	<hr/>	
		\$124 50
Charged to Surplus as per vote of Town		\$124 50

## HOWE HILL ROAD TAR ACCOUNT

Comm.	\$56 00	
Men	177 20	
Trucks	71 50	
Tar	679 26	
Sand	10 80	
Social Security	7 66	
Town Truck	60 75	
	<hr/>	
Charged to Surplus as per vote of Town		\$1,063 17

## CUTTING BUSHES

Appropriation		\$400 00
Comm.	\$95 00	
Men	201 40	
Clearing Hurricane Damage	78 51	
Social Security	8 50	
	<hr/>	
		\$383 41
Balance		<hr/>
		\$16 59

## TOWN ROAD IMPROVEMENT FUND

Comm.	\$145 00
Men	540 12
Trucks	1,003 83
Culverts	494 14

## ANNUAL REPORTS

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Tractors	369 00	
State Shovel	574 00	
Power Grader	32 00	
		<hr/>
		\$3,158 09
Due from Treasurer of State		\$3,158 02
		<hr/>
Overdrawn		\$ 07

## STATE AID CONSTRUCTION

Comm.	\$157 50	
Men	854 05	
Trucks	697 50	
Culverts	446 13	
Tractors	665 00	
State Shovel	567 00	
Gravel	189 20	
Supplies	22 04	
		<hr/>
		\$3,598 42
Appropriation	\$1,066 00	
Rec'd from Treas. of State	2,498 76	
		<hr/>
		\$3,564 76
		<hr/>
Overdrawn		\$33 66

## SUMMER ROADS &amp; BRIDGES ACCOUNT

Comm.	\$666 50	
Men	1,717 77	
Trucks	675 20	
Gravel	3 15	
Plank	365 47	
Supplies	76 34	
Tractor	30 00	
Town Truck Use	393 00	
Social Security	59 68	
		<hr/>
		\$3,987 11
Appropriation		\$4,000 00
		<hr/>
Balance		\$12 89

## FLOOD DAMAGE REPAIR ACCOUNT

Comm.	\$297 00	
Men	644 99	
Trucks	860 80	
Gravel	353 50	
Plank	73 50	
Supplies	64 76	
Tractor	296 00	
State Shovel	161 00	
Town Truck Use	198 19	
Social Security	44 78	
		<hr/>
		\$2,994 52
Special Town Meeting Appropriation	\$1,500 00	
Received from Treas. of State	769 00	
Due from Treas. of State	\$725 52	
		<hr/>
		\$2,994 52

## WINTER ROADS

Comm.	\$1,008 50	
Men	1,658 20	
Trucks	1,078 75	
Repairs and Supplies	226 60	
State Road	61 60	
Tractors	145 50	
Insurance	73 69	
Fuel Tax	12 18	
Salt	248 00	
Use of Town Truck	583 25	
Social Security	68 34	
		<hr/>
		\$5,164 61
Appropriation	\$4,000 00	
Rec'd from Treas. of State	1,383 85	
Rec'd from James Ring (salt)	1 25	
Rec'd from Charles Andrews	50	
		<hr/>
		\$5,385 60
		<hr/>
Balance		\$220 99



**FINAL STATEMENT  
OF JOINT FUND FOR CONSTRUCTION  
OF GREENWOOD CITY BRIDGE**

**Expenditures**

Engineering, advertising and inspection	\$4,042 80	
Linwood R. Higgins, contractor	10,002 14	
	<hr/>	\$14,044 94

**Joint Fund**

State of Maine	44.9%	6,306 18	
County of Oxford	30.0%	4,213 48	
Town of Greenwood	25.1%	3,525 28	
		<hr/>	\$14,044 94

Appropriation, State Aid Cons., 1953	\$1,066 00	
Apportioned by State	2,132 00	
Charged to 1952 State Aid Joint Fund Balance	327 28	
	<hr/>	\$3,525 28

**EQUIPMENT REPAIR ACCOUNT**

Repairs	\$1,580 53	
Insurance	171 74	
Supplies	339 88	
Men	93 80	
Social Security	1 64	
	<hr/>	\$2,187 59
Appropriation	\$1,000 00	
Winter Roads, use of Truck	583 25	
Ekeo Tebbets, use of Truck	9 80	
Hershel Cole, use of Truck	10 00	
Summer Roads, use of Truck	393 00	
Flood Damage Repair Acct., use of Truck	198 19	

Howe Hill Road, use of Truck	60 75	
T. R. I. Fund, use of Truck	16 20	
		<hr/>
		\$2,271 19
Balance		<hr/>
		\$83 60

### SOCIAL SECURITY ACCOUNT

Maine State Retirement System		\$224 06
Charged to: Howe Hill Road Acct.	\$7 66	
Equipment Acct.	1 64	
Town Officers	31 02	
Flood Dam. Rd. Acct.	44 78	
Winter Roads	68 34	
Town Dump	2 44	
Summer Roads	59 68	
Cutting Bushes	8 50	
		<hr/>
		\$224 06

### ACCOUNTS RECEIVABLE

Treas. of State, T. R. I. Fund	\$3,158 02	
Treas. of State, Hurricane Dam. Rds.	725 52	
Jason R. Bennett, 1951 Tax	90	
		<hr/>
		\$3,884 44

### ACCOUNTS PAYABLE

Jason R. Bennett, Coll., excise tax refund	\$18 50
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The Selectmen recommend the following amounts be raised and appropriated for the ensuing year.

Town Officers Miscellaneous Bills	\$3,000
Interest	200
Support of Poor	3,000
A. D. C.	600
Winter Roads	4,000
Summer Roads	4,000
State Aid Road Construction	1,066
Equipment Account	1,000

ANNUAL REPORT OF  
PUBLIC HEALTH NURSING SERVICE  
GREENWOOD — 1954

Almost every individual and every civic group is interested in health, either from a personal or a community standpoint. Much of the success of a Public Health Nursing Program depends upon this interest.

School physicals and immunizations were done in the first, fourth and seventh grades. Home nursing visits are being made to interpret physical findings and to encourage the correction of defects.

The chairman of the Child Health Conference Committee arranged for publicity, transportation and volunteer help. The preschool children received a physical examination and immunizations.

Some referrals to clinic were made by the family physicians. Home visits were made to assist families with appointments and transportation where necessary.

Home nursing visits were made for the purpose of interpreting clinical findings and recommendations.

I wish to thank everyone for their interest and cooperation in the Public Health Program.

Respectfully submitted,  
(Miss VELMA SPENCER, R. N.  
Public Health Nurse

# TAX COLLECTOR'S REPORT

## Town of Greenwood 1954 Taxes

Commitment	\$39,777 40	
Supplementary	9 00	
		\$39,786 40
December 31, 1954 Collected	\$37,407 60	
Uncollected	2,378 80	
		\$39,786 40
Collected since Jan. 1, \$939.55.		
1954 Excise tax, \$2,561.79.		

## 1953 Uncollected Taxes

Jean Louis Grandmaison	\$168 00
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## 1954 UNCOLLECTED TAXES DEC. 31, 1954

	Poll	Real Estate	Payments	Personal
Fred Curtis		*\$54 60		
Atte Hertell	\$3 00	122 00		\$3 60
Arthur Hertell				*4 00
Wesley Hawkins		46 00		
Olli Kuittila		16 00		
Harry Lowe	*3 00			
Anna Saarinen		4 00		
Toivo Tamlander		*40 00		
Vaino Waisanen		32 00	\$25 00	
Kust Verner Yleni		18 00	8 00	
Sidney Bartlett		32 00		
Wilmer F. Bryant	*3 00	76 00	38 00	*8 40
Philip & Ada Cummings		*166 00		*10 80
Philip Cummings		144 00		130 00
Arthur Crockett		*9 20		
Robert Chapman		18 80	10 55	
Paul Croteau	*3 00	*76 00		*2 00
Paul Croteau, Jr.	3 00	56 00		4 00

Forest Churchill	3 00		
James Croteau	3 00		
Joseph P. Deegan		210 00	4 80
Heirs of Ruth Greenleaf		38 00	
Heirs of M. H. Harrington		*94 00	
Bernard Harrington	*3 00		*3 20
Lona House		4 80	
William House	3 00		
Rodney Harrington	*3 00		
Joseph Hebert		32 00	
Albert Henley	*3 00		* 80
Maud Lapham		80 00	30 00 * 80
Beryl Martin & Guy Parker		*8 00	
Leroy Martin	*3 00	*20 00	
Leroy Martin, Jr.		20 00	
Georgie Mason		30 00	80
Heirs of Chas. B. Mason		2 80	
Norma Martin		46 00	18 80 *1 20
Loring J. Roberts		37 80	
Wendall L. Roberts	3 00	54 00	20 80
Albert Raymond	3 00		80
		<hr/>	
		\$42 00 \$1,588 00	\$196 00

Total \$1,826.00.

\*Paid since Dec. 31, 1954.

### Non-Resident

	Real Estate	Personal
Joseph Day	\$16 00	
A. C. Lecours & Lewis D. Powers	*12 00	
Marion & Verna Millett	*72 00	
Zenas Morse	6 00	
Ellis Stone	*8 00	
Hartley Ward	14 00	
Helmi Cummings	*30 00	
Archie Cole	*14 00	
Heirs William Cote	26 00	\$ 80
Jean L. Grandmaison	134 00	
May L. Kimball	42 00	*2 00
Newton Lamb & Gordon Emery	24 00	
Oxford Wood & Plastic Co.	*64 00	
Harold Practor & George Ryerson	*22 00	

		Real Estate	Personal
Alciade Vallier		*66 00	
		<hr/>	
Non-Resident		\$550 00	\$2 80
Resident	Polls \$42 00	\$1,588 00	\$196 00
Total \$2,378.80.			

\*Paid since Dec. 31, 1954.

J. R. BENNETT, Collector

### 1950 UNCOLLECTED TAXES

Alden Wilson \$78 35

JAMES W. RING, Collector



## TREASURER'S REPORT

James W. Ring, in account with the Town of Greenwood  
for the year ending December 31, 1954

Dr.

Cash on hand	\$11,318 48	
State Treasurer		
School fund	9,917 40	
Snow removal	1,383 85	
State Aid Road	2,498 76	
Flood damage	769 00	
State Poor	28 44	
Dog license refund	27 61	
Highway repair fund	1,368 27	
Bank Stock tax	63	
R. R., Tel. & Tel. tax	71	
National Bank of Commerce, Loans	9,927 50	
Tax liens	651 34	
Town Hall	15 00	
Interest on bonds	25 00	
Interest on tax liens	19 92	
Equipment account	19 80	
Victualer's license	1 00	
Tar, Howe Hill tar acct.	13 00	
Plowing snow	50	
Bag of salt	1 25	
Town property sold	552 00	
1950 tax	30 00	
Jason R. Bennett, Collector		
1953 tax	1,352 40	
1954 tax	37,407 60	
1954 excise tax	2,305 46	
1955 excise tax	256 33	
Ekco Tebbets Inc., fire equipment fund	500 00	
	<hr/>	\$80,391 25

Cr.

Paid Town Warrants	\$72,746 82	
Cash to balance	7,644 43	
	<hr/>	\$80,391 25

## TOWN CLERK'S REPORT

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To the Selectmen of the Town of Greenwood:

Number of births for 1954	16
Number of marriages	10

### Deaths 1954

January 3, In West Paris, Maine. Francis Ellsworth Brooks, age 72 years. Birthplace, Greenwood, Maine. Cause of death, Chronic myocarditis.

January 8, In Norway, Maine. Ernest M. Noyes, age 78 years. Birthplace, Greenwood, Maine. Cause of death, Pulmonary Infection.

March 26, In Greenwood, Maine. Charles B. Mason, age 62 years. Birthplace, Bethel, Maine. Cause of death, Coronary occlusion.

April 18, In Rumford, Maine. Ethel Farr Cross, age 74 years. Birthplace, Waterboro, Maine. Cause of death, Art. Sci. heart disease.

April 20, In Portland, Maine. Charles William Jordan, age 54 years. Birthplace, Buckfield, Maine. Cause of death, Cardiac arrest gastric ulcer.

April 20, In South Paris, Maine. Angie Smith, age 81 years. Birthplace, Greenwood, Maine. Cause of death, Arteriosclerosis.

March 3, In Freeport, Maine. Grace Bryant Soule, age 80 years. Birthplace, Greenwood, Maine. Cause of death, Toxemia.

June 25, In Greenwood, Maine. Signora Vanstrom, age 83 years. Birthplace, Virginia. Cause of death, Angina pectoris.

July 15, In Norway, Maine. Ruth Berryment Cole, age 63 years. Birthplace, Unknown. Cause of death, Carcinoma Uterus.

July 18, In Greenwood, Maine. Lewis N. Libby, age 83 years. Birthplace, Greenwood, Maine. Cause of death, Chronic Myocarditis.

August 19, In South Paris, Maine. Mabel King, age 81 years. Birthplace, not known. Cause of death, Arteriosclerotic heart disease.

August 29, In Norway, Maine. Arthur Augustus Noyes, age 87 years. Birthplace, Greenwood, Maine. Cause of death, Coronary Occlusion.

September 3, In Auburn, Maine. Willis A. Walker, age 69 years. Birthplace, Shelburne, N.H. Cause of death, Chronic Myocarditis.

September 4, In West Paris, Maine. Lola Montez Foster, age 89 years. Birthplace, not known. Cause of death, Chronic Myocarditis.

October 31, In Togus, Maine. Arthur G. Coolidge, age 62 years. Birthplace, Conway, N. H. Cause of death, Myocardial infraction.

October 31, In Lewiston, Maine. Edith Bradbury, age 94 years. Birthplace, Greenwood, Maine. Cause of death, Fracture of hip.

December 3, In Norway, Maine. Arvi Kyllonen, age 77 years. Birthplace, Finland. Cause of death, Cancer of prostate.

Respectfully submitted,

JAMES W. RING, Clerk

STATE OF MAINE  
**STATE DEPARTMENT OF AUDIT**  
AUGUSTA

October 26, 1954

Board of Selectmen  
Greenwood  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Greenwood have been audited for the fiscal year ended December 31, 1953.

The examination was made by Auditor P. H. Allen in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

FMB:djt

State Auditor

## COMMENTS

## TOWN OF GREENWOOD

January 1, 1953 to December 31, 1953

An audit of the financial records of the Town of Greenwood has been completed for the municipal year ended December 31, 1953. The audit included an examination of the records maintained by the town officers. The examination consisted of a review of cash transactions as well as analysis of available funds and expenditures and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the town.

The fiscal operations showed that available funds exceeded expenditures to the extent of \$3,367.32, per the following summary:

**Departmental Operations:**

Unexpended Balances	\$3,585.04
Overdrafts	217.72
	<hr/>
Net Unexpended Balances	\$3,367.32
	<hr/>

The audit also revealed that certain phases of municipal operations may be strengthened by favorable consideration of the following suggestions:

It was noted that several treasurer's warrants were signed by only one selectman. In this respect it is believed that such warrants should bear written approval of at least a majority of the selectmen before the issuance of checks.

Transfers between accounts should be recorded by use of journal entries rather than to clear through the treasurer's cash account by use of selectmen's warrants and treasurer's receipts.

A review of the treasurer's receipts and deposits showed that in several instances only one bank deposit a month had been made. In this respect, attention is directed to Chapter 225, Public Laws of 1947 which provides in part that deposits shall

be made at least twice each month when balances exceed \$100.00.

### Assets

The cash balance of \$11,318.48 was reconciled with a bank statement furnished by the National Bank of Commerce, Portland, Maine.

Other assets including taxes, tax liens, tax acquired property, general fund investments and accounts receivable were reviewed and verification undertaken to determine their validity at the year end. It was noted in several instances that tax liens were not on file to substantiate recorded assets. In this respect it is suggested that certified copies of the recorded liens be obtained from the county register of deeds. Unpaid accounts were reconciled with balances shown on the records of the selectmen.

### Liabilities

The account payable of \$8.00 represented an overpayment due the excise tax collector.

### Reserves and Surplus

The examination of the appropriation accounts shows a total amount of \$3,450.66, (Exhibit D), representing general school and state aid road construction accounts carried forward to the ensuing year.

The unappropriated surplus of the town amounted to \$14,133.41, an increase of \$938.52 for the year. This change was occasioned principally by the excess of available funds over expenditures less an amount appropriated from surplus for a new truck.

### Debt Fund

The debt fund, which is incorporated in the balance sheet as a separate fund, reflects the tractor notes of \$3,000.00 and the general purpose note of \$1,000.00 which are to be retired from future revenue.

### Trust and Reserve Funds

The examination of the cemetery perpetual care, and ministerial and school funds revealed that the fund princi-



pals of \$1,168.00 and unexpended income of \$296.54 are represented by time deposits in the Bethel Savings Bank, Bethel, Maine.

The capital reserve fund amounted to \$1,256.30 and is represented by a time deposit of \$743.80 in the Bethel Savings Bank, an investment of \$500.00 in a U. S. Treasury Bond and an amount of \$12.50 due from the general fund. Interest earned on invested funds totaled \$35.62 for the year.

A special reserve fund was established during the year by the acceptance of the townspeople of \$900.00 given by the Ekco Foundation to be set aside for fire protection. This fund, with interest, amounted to \$906.00 and is represented by a time deposit in the Bethel Savings Bank, (Schedule A-11).

#### **Available Funds and Expenditures**

An analysis of the comparative statement of available funds revealed an increase of \$1,072.83 as compared with the preceding year. This increase was occasioned principally by a higher tax levy, and an increase in State of Maine funds for highway and educational accounts, less a reduction in balances carried forward. Expenditures increased by \$185.32 and was reflected principally in the general government accounts.

A method of effectively canceling paid invoices should be adopted. This can be accomplished either by a perforation or a rubber stamp device.

#### **General**

A review of the town clerk's records revealed that the transfer from overlay to the town officers and miscellaneous account and the use of excise tax monies to finance the town's share of social security and town hall expenses were authorized by vote of the townspeople. The appropriation of \$2,400.00 from unappropriated surplus for the purchase of a new truck was authorized by the townspeople at a special town meeting.

#### **Scope of Audit**

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the

handling of cash and other matters of financial concern. External verifications were utilized to determine the correctness of recorded assets and liabilities. Receipts, vouchers and canceled checks were examined for a selected period and major increases or decreases noted in revenue or expenditures over previous years were explored. Insurance and bond coverages were listed. Excise tax collections were verified by examination of the copies of the receipts retained by the collector.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at December 31, 1953, and the result of its operations for the year then ended.

**TOWN OF GREENWOOD    EXHIBIT A**  
**COMPARATIVE BALANCE SHEET**  
**GENERAL FUND**

<b>Assets</b>		
	December 31, 1953	December 31, 1952
Cash	\$11,318.48	\$5,916.23
Investments (Schedule A-1)	1,000.00	1,000.00
Accounts Receivable (Sch. A-2)	1,625.35	2,810.07
Due from Trust Funds	108.84	67.34
Taxes Receivable (Sch. A-3)	2,454.47	2,449.07
Tax Liens (Sch. A-4)	\$492.91	\$1,261.03
Less—Reserve for Losses	34.74	34.74
	<hr/>	<hr/>
	458.17	1,226.29
Tax Acquired Property (Sch. A-5)	639.26	
	<hr/>	<hr/>
<b>TOTAL—GENERAL FUND</b>	<b>\$17,604.57</b>	<b>\$13,469.00</b>
	<hr/>	<hr/>
<b>Liabilities</b>		
Accounts Payable (Sch. A-6)	\$8.00	\$8.00
Due Capital Reserve Fund	12.50	12.50
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>\$20.50</b>	<b>\$20.50</b>
	<hr/>	<hr/>
	<b>Reserve</b>	
Authorized Expenditures (Ex. D.)	3,450.66	253.61
	<hr/>	<hr/>
	<b>Surplus</b>	
Unappropriated (Ex. C)	14,133.41	13,194.89
	<hr/>	<hr/>
<b>TOTAL—GENERAL FUND</b>	<b>\$17,604.57</b>	<b>\$13,469.00</b>
	<hr/>	<hr/>

**DEBT FUND**

<b>Assets</b>		
Amount Necessary to Retire		
Notes from Future Revenue	\$4,000.00	\$6,000.00
	<hr/>	<hr/>
<b>Liabilities</b>		
Notes Payable (Sch. A-7)	\$4,000.00	\$6,000.00

## TRUST AND RESERVE FUNDS

## Assets

Trust Funds: Time Deposits (Schedule A-8)	\$1,464.54	1,418.16
Total Trust Funds	\$1,464.54	\$1,418.16
Capital Reserve Fund: (Sch. A-10)		
Time Deposit	743.80	708.18
Investment	500.00	500.00
Due from General Fund	12.50	12.50
Total Capital Reserve Fund	1,256.30	1,220.68
Special Reserve Fund:		
Time Deposit (Sch. A-11)	906.00	
TOTAL—TRUST AND RE- SERVE FUNDS	\$3,626.84	\$2,638.84

## Liabilities

Trust Funds: (Sch. A-9)		
Principals	\$1,168.00	\$1,168.00
Unexpended Income	187.70	182.82
Due General Fund	108.84	67.34
Total Trust Funds	\$1,464.54	\$1,418.16
Capital Reserve Fund:		
Capital Reserve Fund (Schedule A-10)	1,256.30	1,220.68
Total Capital Reserve Fund	1,256.30	1,220.68
Special Reserve Fund:		
Fire Protection Fund (Sch. A-11)	906.00	
TOTAL—TRUST AND RE- SERVE FUNDS	\$3,626.84	\$2,638.84

**TOWN OF GREENWOOD    EXHIBIT B**  
**COMPARATIVE STATEMENT OF**  
**AVAILABLE FUNDS AND EXPENDITURES**

Years Ended December 31,

<b>Revenues:</b>	1953	1952	1951
Real, Personal and Poll Taxes	\$37,511.40	\$35,614.60	\$35,588.80
Supplemental Taxes	78.00	57.00	
Excise Taxes	1,986.37	2,058.91	1,938.41
State of Maine	14,974.83	10,893.95	14,427.54
Tax Lien Costs	72.39	80.97	78.77
Licenses	1.00	1.00	
Cemetery Lots Sold	8.00		10.50
Plowing Driveways			2.00
Sale of Stumpage			55.13
Equipment Rental *		25.00	205.50
Charity Reimbursement			164.25
Tuition	30.00	101.00	84.00
Interest on Investments	25.00	25.00	54.62
Miscellaneous	74.32	71.58	51.04
<b>Total Revenues</b>	<b>54,761.31</b>	<b>48,929.01</b>	<b>52,660.56</b>
<b>Add:</b>			
Carrying Balances (Expended )		1,491.42	
Transfers from Surplus	2,429.00	2,500.00	
	<b>57,190.31</b>	<b>52,920.43</b>	<b>52,660.56</b>
<b>Deduct:</b>			
Increase in Carrying Balances	3,197.05		554.62
<b>Total Available Funds</b>	<b>\$53,993.26</b>	<b>\$52,920.43</b>	<b>\$52,105.94</b>
<b>Expenditures:</b>			
General Government	3,473.33	2,822.10	2,554.65
Protection	377.00	319.00	348.00
Health	25.00	25.00	
Highways and Bridges *	14,907.10	14,419.22	16,605.00
Equipment	2,403.25	238.27	
Charities	2,702.64	2,832.60	2,727.24
Education	22,604.27	23,102.42	21,394.27
Interest	273.89	379.11	388.79

Special Assessment	1,715.50	1,227.66	3,911.78
Unclassified	143.96	3,075.24	1,553.10
Total Operating Expenditures	48,625.94	48,440.62	49,482.83
Debt Retirement—Notes	2,000.00	2,000.00	1,000.00
Total Expenditures	50,625.94	50,440.62	50,482.83
Excess of Available Funds			
Over Expenditures	\$3,367.32	\$2,479.81	\$1,623.11

\*—Transfers between operating accounts for equipment rental eliminated in 1952-53 years.



## REPORT OF SUPERINTENDENT OF SCHOOLS

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To the Citizens of Greenwood:

We were fortunate in being able to get Mrs. Mary Andrews to fill the vacancy in the intermediate room at the Locke Mills School. She is doing a very capable job. We hope to have all the present teachers working with your children again next year.

With the generous appropriation which you made last year for repairs the following things were done. Oil heaters were installed at the rural schools and the ceilings were insulated. The foundation walls of all buildings were repaired. The entry way at the Greenwood City School was enlarged to allow more space for coats and hats. An extra flush and lavatory were put in at the Locke Mills School. This item necessitated an additional septic tank and drainage system. Ten new seating units for primary pupils were purchased to replace old units in very poor repair. Emergency items included a new water pump and oil burner motor repair. A sump pump was also purchased to guard against the possibility of the cellar flooding to a depth that it would damage the oil burner. Last spring, but for a few fortunate circumstances, this would have occurred.

Thanks again are extended the Ekco Foundation for a very generous donation to be used in the purchase of playground equipment for the Greenwood schools.

Funds for maintenance of a school lunch program are about exhausted. This program will not be operated next year unless some financial assistance is given.

The Town of Greenwood, due to a large increase in state valuation from 1950 to 1952, has changed in classification for state subsidy such that the state fund will be about 10% less than it was last year. This means that more funds will have to be raised for school maintenance on the local level. However, because of a good balance in the repair account it will not be necessary to raise any this year for repairs. In fact,

the total for both maintenance and repairs being asked for by your committee is \$900 less than it was last year.

It is your concern and effort which maintains your schools. This is greatly appreciated by the teachers and the administration.

Respectfully submitted,

DONALD M. CHRISTIE

Superintendent of Schools

### RECOMMENDATIONS OF SCHOOL COMMITTEE

For School Maintenance— \$17,000.00 (arrived at as follows)

Instruction	\$9,750.00
High School Tuition	8,000.00
Conveyance	2,800.00
Fuel	900.00
Janitors & Cleaning	825.00
Elem. Tuition	600.00
Textbooks	400.00
Supplies	400.00
Insurance	150.00
Supervision	675.00
	<hr/>
	\$24,500.00
Less State Fund as expected	7,500.00
	<hr/>
Amount Necessary	\$17,000.00

For Repairs—None being requested by committee.

### SUMMARY OF SCHOOL MAINTENANCE

#### Resources

Balance Jan. 1, 1954	\$2,418 34
Appropriation	15,900 00
State Fund	9,847 40
	<hr/>
	\$28,165 74

## Expenditures

Instruction	\$9,341 00	
High School Tuition	9,944 71	
Conveyance	2,813 00	
Janitors and Cleaning	820 02	
Fuel	813 23	
Elem. Tuition	613 60	
Textbooks	645 22	
Supplies	699 60	
Supervision	677 45	
Insurance	130 30	
	<hr/>	\$26,498 13
Balance Jan. 1, 1955		\$1,676 61

## DETAIL OF EXPENDITURES

## Instruction

Floribel Haines	\$1,867 20	
Miriam McAllister	1,877 20	
Colista Morgan	1,973 20	
Doris Hayes	1,777 20	
Frances Fogg	1,088 20	
Mary Andrews	640 00	
Rinehart Handwriting	100 00	
Helen Morton	18 00	
	<hr/>	\$9,341 00

## High School Tuition

Gould Academy	\$3,916 51	
Town of Woodstock	4,395 95	
Town of Paris	1,632 25	
	<hr/>	\$9,944 71

## Conveyance

Ella Cole	\$1,440 00	
Glenwood Yates	648 00	
J. B. Chapman	725 00	
	<hr/>	\$2,813 00

## Janitors &amp; Cleaning

Ella Cole	\$604 00	
Duane Hayes	106 00	
Nancy Yates	42 00	
Edla Tamlander	20 00	
Lempi Cyr	20 00	
Susie Kimball	12 75	
Glenwood Yates	5 00	
W. B. Rand	6 27	
Pioneer Mfg. Co.	4 00	
	<hr/>	\$820 02

## Fuel

John P. Cullinan	\$689 07	
Benson's Coal & Oil	124 16	
	<hr/>	\$813 23

## Elementary Tuition

Town of Bethel	\$613 60
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## Textbooks

American Book Co.	\$101 19	
E. M. Hale Co.	167 40	
Houghton Mifflin Co.	26 35	
Ginn & Company	96 30	
American Edu. Publications	43 45	
World Book Co.	38 17	
Scott-Foresman Co.	72 63	
Silver Burdett Co.	20 57	
Beckley-Cardy Co.	18 09	
Lyons & Carnahan	28 40	
Laidlaw Brothers	3 89	
Doris Hayes	1 05	
Row Peterson & Co.	2 61	
Allyn & Bacon	6 62	
	<hr/>	\$645 22

## Supplies

Central Maine Power Co.	\$137 88
Loring, Short & Harmon	134 30

## ANNUAL REPORTS

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J. L. Hammett Co.	220 45
Denoyer-Geppert	110 28
Town of Bethel	18 13
Gledhill Brothers	27 20
Huston-Tuttle Book Co.	27 22
Cascade Paper Co.	17 62
L. M. Longley & Son	5 50
Floribel Haines	1 02

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 \$699 60

## Insurance

Thomas Brown	\$56 98
W. J. Wheeler	45 00
Dept. of Labor and Industry	24 00
Harrison Mutual Insurance	4 32

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 \$130 30

## Supervision

Donald Christie	\$570 00
Town of Bethel (expense)	107 45

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 \$677 45

## REPAIR ACCOUNT

## Resources

Appropriation	\$2,000 00
Refund	70 00

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 \$2,070 00

## Expenditures

Walter Appleby	\$459 90
D. Grover Brooks	672 96
Paris Mfg. Co.	149 55
P. B. Rawley	70 00
Russell McAllister	25 00
L. M. Longley & Son	18 50
Roy Morgan	30 36
Leonas Holt	56 41

E. G. Blake	32 94	
Keith Emery	84 00	
Diamond Match Co.	25 72	
Walter Bailey	21 00	
Harry Swift	31 00	
Willis Ward	11 95	
R. S. McMillin	55 00	
K. & H. Foster	3 14	
	<hr/>	
	\$1,747 43	
Overdraft Jan. 1, 1954	34 66	
	<hr/>	
		\$1,782 09
		<hr/>
Balance Jan. 1, 1955		\$287 91

## WARRANT FOR TOWN MEETING

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To Jason R. Bennett, a constable in the Town of Greenwood in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood qualified by law to vote in said town, to meet at Town Hall, at Locke's Mills village, in said town, on Monday, the seventh day of March, 1955, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1954.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sums the town will vote to pay per day to the selectmen, assessors and overseers of the poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sums of money the town will vote to raise and appropriate for the following accounts:

1. School maintenance.

2. Repairs.

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1954.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health for local services.

Art. 13. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction under provisions of section 19, Chap. 28, R. S. of 1930 or under provisions of section 3, Chap. 289, Public Laws of 1937.

Art. 14. To see what sum the town will vote to raise and appropriate for winter roads, snow removal, sanding, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for summer roads and bridges.

Art. 16. To see what sum of money the town will vote to raise and appropriate for the payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for town officers' salaries and miscellaneous expenses.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the town poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observance.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights.

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children (Mothers' Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks, teams and tractors for labor on the town roads.

Art. 23. To see if the town will vote to accept the gift of \$500 from Ekco Foundation, to be used for the purchase of portable firefighting equipment.

Art. 24. To see if the town will vote to raise and appropriate a sum of money for the purchase of firefighting equipment.

Art. 25. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 26. To see if the town will vote to authorize the selectmen to insure the town equipment against property damage and personal liability.

Art. 27. To see if the town will vote to authorize the selectmen and treasurer to procure temporary loans in anticipation of taxes for the purpose of paying obligations of



the town; such loans to be paid during the current municipal year out of monies raised during said year by taxes. Said loans not to exceed in the aggregate \$18,000.

Art. 28. To see if the town will vote to authorize the selectmen and treasurer to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town and convey the same by quit claim deed. Such real estate to be advertised for thirty days.

Art. 29. To see if the town will vote to raise and appropriate a sum of money to tar the improved section of Howe Hill Road.

Art. 30. A. To see if the town will vote to raise and appropriate a sum of money for the equipment account.

Art. 30. B. To see what sum the town will vote to raise and appropriate for the purchase of road equipment.

Art. 31. To see what sum the town will vote to raise and appropriate for cutting bushes along the town highways.

Art. 32. To see if the town will vote to raise and appropriate the sum of \$1,000 for the payment of a tax note due Dec. 31, 1955.

Art. 33. To see if the town will vote to raise and appropriate the sum of \$400.00 to cooperate with the Maine Forest Service and the Federal government in the control of the White Pine Blister Rust in accordance with R. S. Chap. 32, Section 54.

Art. 34. To see what sum of money the town will vote to raise and appropriate for Town Hall expenses for 1955.

Art. 35. To see if the town will vote and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and attractions of the State of Maine.

Art. 36. To see what sum of money the town will vote to raise and appropriate for its share of Social Security benefits for its employees.

Art. 37. A. To see if the town will vote to raise and appropriate a sum of money for Civil Defense and Public Safety.

B. To see if the town will vote to raise and appropriate a sum of money for Civil Defense and Public Safety a sum of money to pay the expenses of the local Civil Defense Director.

Art. 38. To see what sum of money the town will vote to raise and appropriate for the support of the Town dump.

Art. 39. To see if the town will vote to raise and appropriate a sum of money for Rumford Community Hospital.

Art. 40. To see if the town will vote to raise and appropriate a sum of money to increase the street lights from the present 600 lumin units to 1000 lumin units.

Art. 41. To see if the town will vote to raise and appropriate a sum of money to survey town owned land.

Art. 42. To see if the town will permit the Hebron Home Telephone Co. of Hebron, Maine, to erect telephone poles and lines on the highways and byways in the town of Greenwood within the boundaries of the Hebron Home Telephone Co. geographical map, approved by the N. E. Tel. & Tel. Co. and P. U. C. All work to be constructed according to Bell Co. standards.

Art. 43. To see if the town will vote to accept the road from the Howe Hill Road to the home of Mrs. Charles B. Mason, which was laid out by the selectmen and the board of County Commissioners as a private way, and maintain the same.

Art. 44. To see if the town will vote to raise and appropriate and expend the sum of \$200.00 more or less for much needed work on a bridge and road leading to cottages of owners of said cottages located on the shore of Twitchell Pond in the Town of Greenwood.

Art. 45. To see if the town will vote to discontinue, subject to right of way, that part of the Hayes Hill Road extending southerly from the home of Roland and Elmer Hayes.

Art. 46. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of such meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this Twenty-First day of February, 1955.

NESTOR TAMMINEN

LESTER COLE

LELAND DUNHAM

Selectmen of Greenwood

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